

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Edward Stass  
DOCKET NO.: 04-01312.001-R-1  
PARCEL NO.: 19-12-202-030

The parties of record before the Property Tax Appeal Board are Edward Stass, the appellant, and the McHenry County Board of Review.

The subject property consists of a 0.286 acre parcel that has been improved with a two-story frame and masonry dwelling of 2,618 square feet of living area. The dwelling is 14 years old and features a partial unfinished basement, central air conditioning, two fireplaces, and a two-car attached garage of 462 square feet of building area. The property also includes a porch and deck and is located in Cary, Algonquin Township, Illinois.

The appellant contends unequal treatment in the assessment process as the basis of the appeal as to both the land and improvement assessments. In support of the appeal, appellant submitted a grid analysis of assessment data and descriptions for three suggested comparable properties located within two blocks of the subject property. At the hearing and without objection from the board of review, appellant also submitted color photographs of the subject and two of the appellant's suggested comparables.

The comparable parcels range from 0.224 to 0.277 acre lots. The comparables have land assessments ranging from \$17,311 to \$18,239. The subject property has a land assessment of \$18,442.

These suggested comparable properties were improved with two-story frame or frame and masonry dwellings which were 13 or 14 years old and contained from 2,284 to 2,618 square feet of living area. Each property featured a basement, one of which was

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the McHenry County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	18,442
IMPR.:	\$	83,796
TOTAL:	\$	102,238

Subject only to the State multiplier as applicable.

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finished, central air conditioning, and garages ranging from 399 to 600 square feet of building area. Two of the properties also included a fireplace; one property includes a porch and each property includes a deck. The properties had improvement assessments ranging from \$74,451 to \$83,402 or from \$31.54 to \$33.08 per square foot of living area, while the subject improvements were assessed at \$83,796 or \$32.01 per square foot of living area.

On the basis of this analysis, the appellant requested a land assessment reduction to \$18,200 and an assessment for the subject improvement of \$79,800 or \$30.69 per square foot of living area.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's assessment of \$102,238 was presented consisting of a land assessment of \$18,442 and an improvement assessment of \$83,796. In a grid analysis, besides repeating the appellant's three suggested comparables with corrected data from the official property record cards, the board of review presented four additional suggested comparables with data and descriptions in support of the subject's assessment.

The four comparables consist of parcels ranging from 0.247 to 0.283 acres with land assessments ranging from \$17,586 to \$18,639. The township assessor testified that land assessments are calculated on a square foot basis.

These suggested comparable properties have been improved with two-story frame or frame and masonry dwellings ranging in age from 13 to 15 years old. The dwellings consist of 2,618 or 2,674 square feet of living area and feature basements, one of which was finished, central air conditioning, one or two fireplaces, and garages of 462 square feet of building area. Two of the properties included porches; two of the properties included decks. These comparables had improvement assessments ranging from \$83,348 to \$86,245 or from \$31.49 to \$32.94 per square foot of living area.

As a result of this analysis, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that the appellant has failed to support the contention of unequal treatment in the assessment process.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property

Tax Appeal Board, 131 Ill. 2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds that the appellant has failed to overcome this burden.

The parties have submitted a total of seven suggested comparable properties all located in close proximity to the subject. As to the land assessment, the comparable lots range in size from 0.224 to 0.283 acres with land assessments ranging from \$17,311 to \$18,639; the subject lot of 0.286 acres has a land assessment of \$18,442, which is less than the land assessment of \$18,639 for board of review comparable number 7 with 0.283 acres. Thus, as to the land assessment, appellant has failed to overcome the burden to establish inequity in the subject's land assessment.

There are seven comparable dwellings of two-story frame or frame and masonry exterior construction with ages ranging from 13 to 15 years old in this record. The comparables range in size from 2,284 to 2,674 and they have improvement assessments ranging from \$31.54 to \$33.08 per square foot of living area. The subject property has an improvement assessment of \$32.01 per square foot of living area, within the range of these most similar comparable properties presented by both parties. Thus, the per square foot assessment of the suggested comparable improvements submitted by the parties supports the board of review's assessment of the subject's improvements and as such, the Property Tax Appeal Board finds that no reduction is warranted in the improvement assessment of the subject property.

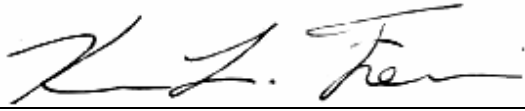
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed with regard to either the land assessment or the improvement assessment. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

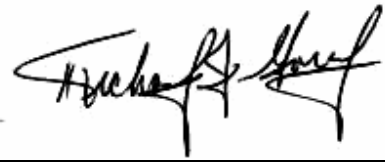
This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.